

THE

AUDITORS' REPORT

OF THE

Receipts and Expenditures

OF THE

TOWN OF ANDOVER,

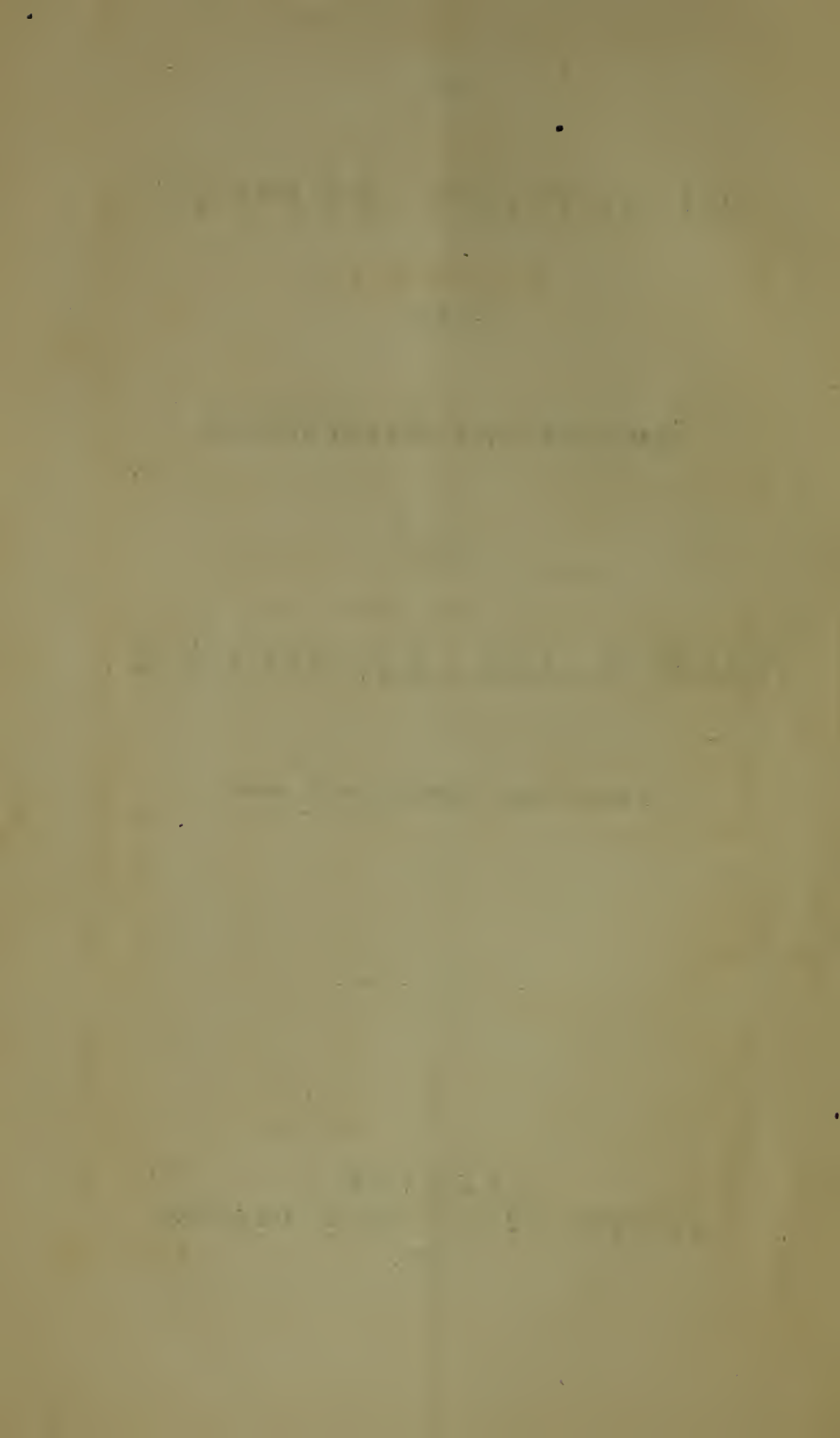
For the Year ending Feb. 19, 1857.

ANDOVER:
PRINTED BY WARREN F. DRAPER.
'1857.

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REPORT.

STATEMENT

OF THE SETTLEMENT OF JOINT ACCOUNT WITH THE TOWN
OF NORTH ANDOVER, TO JULY 1, 1856.

Notes due at the Time of Division.

North Parish Religious Society, Interest from Nov.

1, 1854,		\$500 00
Mehitable Parker, Interest from April 30, 1854,		325 00
Joshua Ballard,	" May 4, 1854,	100 00
same	" Jan. 4, 1855,	100 00
Elizabeth Lewis,	" June 1, 1854,	50 00
Punchard Free School,	" Jan. 5, 1855,	1000 00
Joseph Rice,	" April 11, 1855,	500 00
same	" July 3, 1854,	105 00
Sarah Abbott,	" May 1, 1854,	350 00
same	" June 24, 1854,	60 00
Daniel Carleton,	" May 5, 1854,	350 00
same	" June 17, 1854,	100 00
same Guardian,	" June 17, 1854,	440 00
Nathan F. Abbott,	" June 5, 1854,	150 00
Jedidiah Burt,	" July 5, 1854,	250 00
Susannah Johnson,	" Aug. 1, 1854,	500 00
Daniel Abbott,	" April 1, 1855,	300 00
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		5,180 00
Interest, to July 1, 1856,		551 58
		<hr/>
		\$5,731 58

Selectmen's Orders.

Joseph Rice, services as Treasurer two months,	8 50
Nathan F. Abbott, work on highway, Dist. No. 1,	1 25
Rufus Caldwell, " " 24,	4 00
John D. Flagg, printing School Reports,	53 59
William T. Briggs, services as School Committee,	68 00
Varnum Lincoln, " "	56 00
Sylvester Abbott, work on highway, District 44,	2 00
Asa A. Abbott, Selectman, two months,	6 00
Joseph Bailey, removing snow and repair. Road, No. 36,	4 20
John Gouch, work on Bridge in Abbott Village,	1 25
William Bell, work on highway, District 45,	3 20
George Foster, Selectman and Overseer,	10 75
Henry Brownell, removing snow in 1854,	1 00
Charles Abbott, remittance,	6 60
John Foster, goods for Engine No. 2,	1 36
John Adams, work on " "	6 24
Jacob Farnham, timber for Kimball Bridge,	4 62
same removing snow, Dist. 14,	3 75
Nathan Foster, do. " 11,	3 40
Daniel Carleton, Selectman, etc.	5 00
Jesse Kimball's Estate, removing snow, Dist. 16,	4 95
*Rev. S. C. Jackson, expenses of division of the town,	15 00
Stephen Hardy, removing snow, Dist. 37,	8 00
George Boutwell, working non-resident taxes, 1854,	2 19
same work on highway,	5 00
same removing snow, Dist. 41,	60
Henry Keniston, work on culvert near N. Stevens's,	110 00
same work on bridge near Sutton's Mills,	52 20
James Stevens, rent of hall,	50 00
Henry Burt, work and oil for Engine No. 1,	62
Ebenezer Jones, removing snow, Dist. 22,	1 00
Samuel Raymond, do. " 15,	2 75
John B. Jenkins, work on highway, Dist. 26,	2 00
<i>Amount carried forward,</i>	<hr/> 505 02

* Objected to by North Andover.

<i>Amount brought forward,</i>	505 02
William Foster, removing snow,	1 60
same for fence near his house, 1853,	9 59
Robert Callahan, returning ten deaths,	1 00
Joseph Shattuck, Selectman,	3 50
J. Durgin, stone and labor for bridge in Frye Village,	12 00
M. Sands, school books,	2 64
S. K. Johnson, Selectman,	5 00
†H. W. Abbott, demand and cost in case of S. Jenkins,	54 97
M. Bridges, services, do. do.	2 00
Nathaniel Wilson, Treas., Tax in Lawrence,	27 33
C. & E. Livingston, road in Ballard Vale, and survey,	868 42
E. Fish, removing snow,	2 05
J. C. Carleton, services as constable,	4 12
P. Richardson's heirs, damage by water, Feb. 1855,	25 00
*Andrew L. Frye, circulating Petition, Air-line Road,	5 50
Levi Farnham, removing snow,	2 25
Jasper Rea, work on bridge near B. Rogers,	1 75
‡Dan Weed, Jr., services, Air-line Road,	19 75
J. F. Allen, returning nine deaths,	90
*J. C. F. Hayes, printing blanks,	4 50
Isaac Stevens, work on road,	1 00
Henry Keniston, stone for bridge near Sutton's Mills,	4 00
Hunneman and Co., hose for engine,	10 60
Asa A. Abbott, surveying division line,	7 50
*M. Morton, Jr., services and expenses, Air-line Road,	130 35
Charles Abbott, remittance,	3 40
Willard Pike, oil for Engine No. 1, 1854,	4 68
Charles Pray, services,	1 50
*Alfred Putnam, circulating Petition, Air-line Road,	4 50
E. P. Higgins, altering guide-boards,	50
John Stimpson, work on bridge near his house,	3 00
*Enoch Frye 3d, circulating Petition, Air-line Road,	2 00
Hermon Phelps, remittance,	3 40
Jonas Holt, do.	3 80
Timothy Bailey 2d, overtax,	4 94

\$1744 06

† \$5 00 objected to.

‡ \$9 20 objected to.

School Money.

H. Berry, Treas., for Centre District (North),	23 93
do. Merrimack District,	10
do. Kimball District,	7 24
do. Pond District,	24 84
Centre District (South),	64
Village District,	6 90
Ballard Vale District,	4 58
Scotland District,	2 79
Holt District,	3 50
Osgood District,	5 32
Bailey District,	3 25
North District (West),	32 94
H. Abbott, Jr., moving High-school furniture,	3 75
High School, balance of appropriation,	204 69
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	\$324 47

School-House Account.

H. Berry, Treas., for River District,	14 42
do. Centre District (North),	3 34
do. Kimball District,	11 88
Abbott District,	36
Phillips District,	7 63
Frye District,	1 50
Ballard Vale District,	227 39
Holt District,	11 20
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	\$277 72

Overseers' Orders.

Jesse Sargent, supplies, Sol. Wood and Patr. McCarty,	5 00
same sundries,	22 48
Mary Hovey, support of Henry Hovey,	6 50
Arno Ellis, soap,	41 26
	<hr/>
<i>Amount carried forward,</i>	75 24

<i>Amount brought forward,</i>	75 24
Dodge & Beard, supplies,	19 42
J. H. Chandler, meat,	36 05
Higgins & Abbott, supplies,	46 80
Doct. S. Sargent, attendance on Jos. Brown's family,	30 00
Robert Callahan, burial of Hatch child,	2 50
same " of E. G. Wardwell's daughter,	3 75
Doct. S. Tracy, attendance at Almshouse,	20 00
C. P. Bailey & Co., meat for E. Long,	1 62
T. W. Sargent, supplies for Mrs. Bixby,	5 00
Magdalen Watts, work in House (<i>to division</i>),	12 00
City of Salem, for widow Nichols,	14 62
P. F. Edson, maintenance of Persis Frye, to division,	6 00
C. G. McNeil's Estate, supplies to Feb. 17,	7 41
Warren Stevens, supplies for Chloe Frye,	3 00
Charles Pray, expenses, sickness of B. Simpson,	4 05
Hermon Abbott, Jr., sundries,	13 50
Nehemiah Abbott, support of Reb. Shattuck, to divis.,	12 50
Samuel G. Valpey, meat to Apr. 23,	23 28
C. C. Grant, proportion of salary,	18 00
City of Boston, support of Luc. Brown and Eun. Ames,	13 25
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	\$367 99

Contra, Cr.

By Cash on hand,	648 22
" H. Phelps, collector, received June 4 and Feb. 19,	165 95
" rec'd from City of Salem,	70 90
" " Tewksbury,	4 70
" " Newburyport,	8 00
" due from Merrimack school district,	3 98
" " Abbott school district,	1 65
" " Centre school district (West),	5 90
" " Phillips school district,	12
" " High School Appropriation,	204 69
" Am't in Superintendent's hands, estimated worth,	13 00
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	\$1127 11

RECAPITULATION.

Selectmen's Orders, sundries,	1744	06	
" school money,	324	47	
" school houses,	277	72	
Overseers' Orders, sundries,	367	99	
			2714 24
Less Bills objected to by North Andover,	176	08	
Credit, as above,	1127	11	—1303 19
			1411 05
Dr. Interest on Balance, say \$1400 9 mo's,		63	00
" Notes Payable, and Interest to July 1, 1856,		5731	58
			\$7205 63

July 2, 1856. The undersigned Committee to settle accounts between the towns of Andover and North Andover, have to-day agreed to the sum of Seven Thousand Two Hundred and Five 63-100 Dollars, as the Balance to be divided.

[Signed]	JOSEPH RICE,	} Committee.
	GEORGE FOSTER,	
	CHARLES SHATTUCK,	
	GEORGE L. DAVIS,	
	JAMES STEVENS,	
	GEORGE HODGES,	
	DANIEL CARLETON,	

Andover Proportion of above Account,	\$4393	60
North Andover do. do. do.	2812	03
		\$7205 63

SETTLEMENT OF JOINT ACCOUNT, SINCE JULY 1, 1856.

Credit.

Rec'd of the Town of East Hampton, amount of Judgment,	\$734 47
“ Interest on the same,	2 45
“ of Hiram Berry, High School Furniture and use,	63 00
“ of Joseph Rice “ “ Stove,	3 00
	<hr/>
	\$802 92

Dr.

SELECTMEN'S ORDERS.

Higgins & Abbott, Oil for Engine “ Shawshin,”	\$3 00
Moses Foster, Jr., Services and Expenses in suit against E. Hampton,	96 50
City of Lawrence, Tax for 1856,	26 60
James K. Barker, Surveying division line,	21 00
Joseph Rice, for running “ “	5 25
Charles Shattuck, “ “ “	5 75
Farnham Spofford, “ “ “	6 00
Moses Dorman, surveying “ “ and plan,	18 00
Daniel Carleton, for running “ “	4 50
“ “ “ trucking and setting bounds,	10 00
Eliphalet Gage, stones for bounds,	15 00
R. M. Campbell, dinners for Selectmen and checkers, Nov. 1856,	6 37
J. C. Carleton, for running line and expenses,	4 50
	<hr/>
	\$222 47
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Balance of credit,	\$580 45
North Andover proportion of above,	\$226 52
Andover “ “	353 93
	<hr/>
	\$580 45

SELECTMEN'S ACCOUNT.

SCHOOL APPROPRIATIONS, EXPENDITURES, AND BALANCES, FOR 1856.

Balance undrawn March 27, 1856,	\$52 25
Appropriated and Assessed in "	3500 00
Amount of Massachusetts School Fund,	196 83
Excess of Appropriations,	426 22
	<hr/> \$4175 30

	<i>Appropriations.</i>	<i>Expenditures.</i>	<i>Balances.</i>
Centre District, S. P.	\$823 14	\$595 57	\$227 57
Phillips "	361 42	212 45	148 97
Village "	455 00	266 71	188 29
B. Vale "	493 51	474 00	19 51
Scotland "	290 04	248 22	41 82
Holt "	241 28	110 00	131 28
Centre " W. P.	279 10	160 00	119 10
Frye "	440 00	353 05	86 95
Osgood "	210 00	79 43	130 57
North "	172 00	172 81	
Abbott "	192 00	186 32	5 68
Bailey "	217 00	124 50	92 50
Overdrawn, North District,	81		

	<hr/> \$4175 30	<hr/> \$2983 06	<hr/> \$1192 24
Balance undrawn Feb. 19, 1857,		\$1192 24.	

SCHOOL HOUSE APPROPRIATIONS, EXPENDITURES, AND BALANCES, FOR 1856.

Balance undrawn Feb. 20, 1856,	\$286 42
Appropriated and Assessed in "	1318 94

			<hr/> \$1605 36
	<i>Appropriations.</i>	<i>Expenditures.</i>	<i>Balances.</i>
Centre District, S. P.	\$212 12	\$197 40	\$14 72
Phillips "	7 63		7 63
Village "	44 09	44 09	
B. Vale "	1279 70	767 22	512 48
Holt "	6 95		6 95
Frye " W. P.	1 50		1 50
Abbott "	36		36
Bailey "	53 01	53 01	
	<hr/> \$1605 36	<hr/> \$1061 72	<hr/> \$543 64

Balance undrawn Feb. 19, 1857,	\$543 64
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ROADS AND BRIDGES.

Charles Cummings for Work on Road near Samuel Tucker's in 1855,	\$5 12
John Abbott for repairs on Bridge in Abbott Village,	9 00
William Jenkins " " Dist. No. 8,	1 60
Joshua Hill for Labor on Road in " 12,	6 34
Benjamin Jenkins " " " 8,	8 85
G. F. Hammond " " " 25,	4 33
Reuben Jones " " " 5,	3 62
Trustram Bailey " " " 20,	9 37
George Smith " " " 10,	5 00
George A. Abbott " " " 9,	4 78
S. D. Abbott " " " 4,	7 62
Alfred Hardy " " " 24,	5 00
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	\$70 13

INCIDENTAL EXPENSES.

Jedediah Burtt for services Laying out Road,	\$4 00
Moses Foster for services as Town Clerk,	50 00
" " for Professional service,	3 00
Solomon Holt for services in dividing Town Property,	12 00
William Jenkins " " " "	21 50
A. A. Abbott for surveying Roads,	6 00
Hermon Phelps for returning 5 deaths, at 10 cts.,	50
Joseph Chandler " 24 " "	2 40
Edward Taylor for services in settling with Andover and North Andover,	10 00
Edward Taylor for sundry Fares,	3 00
Charles Knight for damages from defect in road,	12 00
Jonas Holt for Fares to pay State and County Tax,	3 00
B. F. Carleton for notifying land owners on road to Punchard School,	1 00
Hobart Clark for postage,	4 53
H. F. Barnard for room for Town Meetings,	100 00
Henry Abbott 2d., for returning 43 deaths,	4 30
Thomas Groom & Co. for Blank Books,	20 50
W. F. Draper for printing, etc.,	91 07
M. Sands for books, etc.,	10 68
J. F. C. Hayes for printing and binding books,	7 00
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	\$366 48

REMOVING SNOW.

Dist No. 18,	Joshua Phelps,	52 15
"	24, Frederick Symonds,	4 37
"	11, Elijah Hussey,	24 00
"	14, Solomon Holt,	32 24
"	25, Willard Jones,	48 03
"	27, H. E. Hayward,	1 50
"	15, Ezra Abbott,	23 50
"	20, Charles French,	65 94
"	16, Stillman H. Harnden,	29 73
"	27, Benjamin Hayward,	12 75
"	4, Nathan B. Abbott,	36 37
"	17, Sylvester Lovejoy,	52 63
"	5, John Trull,	34 74
"	1, Henry Burt,	9 06
"	10, Henry F. Pasho,	35 99
"	19, James Bailey,	20 58
"	24, George Boutwell,	19 79
"	13, Joshua H. Chandler,	53 08
"	2, Timothy P. Bailey,	85 84
"	27, John Hackett,	18 17
"	23, P. P. Pillsbury,	54 41
"	16, P. B. Follansbee,	34 37
"	8, G. B. Woodbridge,	11 25
"	22, Thomas Clark,	37 42
"	12, M. B. Abbott,	11 37
"	7, Rufus F. Caldwell,	18 00
"	9, William Woodbridge,	35 17
"	3, J. H. Manning,	10 50
"	5, Josiah F. Abbott,	3 51
"	24, Samuel P. Blunt,	2 00
		<hr/>
		\$878 46

LIQUOR AGENCY.

A. S. Mansfield, for Liquors,	\$589 85
George N. White, for Services,	9 00
H. W. Abbott, for Freight, etc.	12 26
D. H. Atwood, for Services and Freight,	77 37
Jonathan Swift, for Demijohns,	3 50
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	\$691 98

SCHOOL BOOKS.

Enoch Frye 3d,	\$ 50
M. Sands,	24 77
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	\$25 27

SCHOOL COMMITTEE.

Varnum Lincoln,	\$63 00
Enoch Frye 3d,	41 00
William Jenkins,	32 00
Samuel Fuller,	17 00
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	\$153 00

FIRE DEPARTMENT.

Annual Pay of Members of Engine Company,	\$136 60
Higgins & Abbott, Sundries for Engine Company,	10 58
William Chickering, for " "	1 75
E. P. Higgins, " " "	1 00
Hunneman & Co., for Hose for " "	2 50
S. H. Lezott, for Labor " " "	6 50
John C. Morse, " " " "	2 00
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	\$160 93

HIGHWAY TAXES REASSESSED.

Dist No. 27, E. P. Higgins,	\$22 25
" 4, S. D. Abbott,	16 82
" 10, George Smith,	30 13
" 2, John L. Abbott,	44 00
" 7, Rufus F. Caldwell,	9 27
" 5, Reuben Jones,	5 23
" 1, T. P. Holt,	51 33
" 9, George A. Abbott,	36 66
" 12, Joshua Hill,	8 04
" 8, Benjamin Jenkins,	9 97
" 23, P. P. Pillsbury,	93 50
" 3, Sylvester Abbott,	40 72
" 21, James H. Grant,	25 11
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<i>Amount carried forward,</i>	393 03

<i>Amount brought forward,</i>	393 03
" 24, Alfred Hardy,	20 00
" 22, Franklin Heald,	35 06
" 14, Artemas Brown,	43 48
" 25, G. F. Hammond,	21 36
" 16, Elmore Farmer,	37 37
" 20, Tristram B. Bailey,	31 68
" 11, William Abbott,	3 54
" 18, Joseph Chandler,	29 46
" 26, Willard Pike,	145 15
" 6, George Worcester,	10 57
" 13, Robert Winning,	80 80
" 15, Ezra Abbott,	25 94
" 28, William Allen,	45 83
" 24, John Webster,	12 00
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	\$935 27

ABATEMENT OF TAXES.

Caldwell & Gould,	\$ 44
Samuel Tucker,	5 00
Jedediah Burt,	1 44
Livingston & Brown,	3 60
John Harnden,	1 00
Timothy Bailey 2d,	6 73
Henry Burt,	2 86
	<hr/>
	\$21 07

Jonas Holt, of the following persons, viz.:

Justin Edwards,	\$18 52	
Rev. Amos Abbott,	3 26	
John Linch,	4 08	
Hannah W. H. Parker,	12 44	
James A. Roberts,	2 88	
Henry Smith,	3 30	
Henry E. Hayward,	3 49	
William H. Foster,	3 20	
Mary B. Gould,	1 81	
Jonathan Merrill,	3 26	56 24
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		\$77 31

REMITTANCE OF TAX, (To COLLECTORS).

Joshua Abbott,	\$13 09
Hermion Phelps,	12 98
Jonas Holt,	288 30
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	\$314 37

CONSTABLE AND POLICE SERVICES.

Andrew L. Frye,	\$1 50
A. K. Russel,	1 50
Charles Pray,	27 15
Henry Abbott 2d,	1 25
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	\$31 40

SPECIAL APPROPRIATION BY THE SELECTMEN FOR ROADS AND BRIDGES.

Dist. No. 27, Charles C. Grant for Labor,	\$11 26
“ 1, Peter French,	5 68
“ 1, T. P. Holt,	93 56
“ 25, G. F. Hammond,	10 87
“ 26, Willard Pike,	76 66
“ 6, George Worcester,	19 07
“ 3, Sylvester Abbott,	42 22
“ 12, Andrew L. Frye,	23 26
“ 22, P. P. Pillsbury,	238 35
B. F. Thompson,	1 75
“ 21, David Baker,	6 62
“ 9, Benjamin Jenkins,	5 00
Daniel P. Abbott, near O. H. Perry's,	19 00
Elbridge Holt,	6 55
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	\$549 85

SELECTMEN, ASSESSORS, AND OVERSEERS OF THE POOR.

George Foster,	\$97 50
Joseph Rice,	96 75
Charles Shattuck,	116 15
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	\$310 40

COLLECTION OF TAXES.

Jonas Holt,	\$302 15
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OVERSEERS' ACCOUNT.

SUPPLIES FOR ALMSHOUSE.

R. A. Vinal & Bro., grain,	\$178 94
Earle & Worcester, flour,	129 50
Higgins & Abbott, goods,	145 72
Dodge & Beard, goods,	166 38
French, Fuller, & Fogg, goods,	33 03
Enoch Frye 3d, goods,	15 04
Bugbee, Hidden & Co., goods,	12 34
O. W. Bartlett & Co., goods,	3 33
Tarbell, Dana & Co., goods,	35 38
J. W. Carter & Brother, goods,	42 43
S. G. Valpey, meat,	157 32
Joshua H. Chandler, meat,	71 53
E. Nickerson, fish,	17 25
T. E. Mayberry, coal,	90 00
Arno Ellis, soap,	41 44
Samuel C. Frye, boots and shoes,	16 07
William G. Reed, tin ware,	3 03
James H. Cochrane, blacksmithing,	17 99
Farnum & Gile, mason work,	10 54
S. G. Valpey, cow and calf,	40 00
Samuel Osgood, cow,	30 00
Nathan C. Abbott, cow,	30 00
W. & J. Poor, wagon,	75 00
Warren E. Holt, labor,	128 00
Isaac Hardy, labor,	19 88
Stephen Tracy, M. D., attendance,	25 00
Charles C. Grant, services,	300 00
do. supplies,	150 00
	<hr/>
	2 \$1985 14

STATE PAUPERS.

Support of Mary Wollinger, injured on Railroad,	\$116 33
“ John Collins,	63 48
“ Dennis Higgins,	10 68
David St. Clair (burial),	7 50
	<hr/>
	\$197 99

PAID CITIES AND TOWNS.

Paid Boston for Moody E. Abbott,	4 62
" " " Eunice Ames,	4 50
" " " Lucy Brown, chargeable N. Andover,	17 00
" Lynnfield, for Fanny Hatch,	13 45
Lunatic Hospital, Worcester, for Lydia B. Frye,	91 93
" " " " Henry Symonds,	
chargeable to North Andover,	62 51
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	194 01

SICKNESS AND BURIALS.

John H. Allen,	105 07
Mary Smith (burial),	3 75
Amos Gray (burial),	9 00
Child of Lewis G. Hatch (burial),	2 50
Jerry Long (burial, chargeable to N. Andover),	3 75
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	\$124 07

MEDICAL ATTENDANCE.

Stephen Tracy, on William Johnson 2d,	10 00
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CHARGEABLE TO LAWRENCE.

John K. Shattuck, assistance,	9 00
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MISCELLANEOUS.

Rufus S. Morton, commitment of Edward Russell,	1 00
Enoch Frye 3d, services, Pace family,	5 00
	<hr/>
	6 00

ASSISTANCE OUT OF THE HOUSE.

Family of Simeon F. Tuck,	53 19
Dorcas and Anna Jones,	26 00
James Hovey,	46 12
Asa Bailey,	16 00
Hugh Trulan, and burial,	20 72
Sarah E. Wardwell,	28 25
Warren Mason,	10 26
Elbridge G. Wardwell,	8 60
Rebecca Shattuck,	26 00
Polly Abbott,	6 81
Diana Russell,	34 00
Mary Ann Wiley,	3 34
Kenniston Family,	21 60
Joseph Faulkner (N. Andover),	29 56
William Kimball, “	23 94
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	\$354 39

WHOLE EXPENSE OF THE POOR, AND
LUNATICS.

Almshouse,	1985 14
State Paupers,	197 99
Paid Cities and Towns,	39 57
Worcester (Lunatic Hospital),	154 44
Sickness and Burial,	124 07
Medical Attendance,	10 00
Chargeable to Lawrence,	9 00
Miscellanies,	6 00
Assistance out of the House,	354 39
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	\$2880 60

SUPERINTENDENT'S ACCOUNT.

Dr.

To Cash on settlement, 1856,	5 06
“ received for Straw,	30 25
“ “ Vegetables, etc.,	57 66
“ “ Hay,	29 91
“ “ Labor,	60 10
“ “ Pigs,	74 00
“ “ Peas,	45 55
“ “ Grain,	14 21
“ “ Oxen,	273 00
“ “ Calves,	22 50
“ “ Hides,	13 13
“ “ Milk,	26 88
“ “ Maps,	4 27
“ “ Soap Grease,	4 51
“ “ Lodging Prisoners,	6 00
“ “ Clay,	1 00
“ “ Board of Sarah Chaplin,	6 33
“ “ of Town Treasurer,	150 00
“ Notes and Bills unpaid,	54 48
	<hr/>
	\$882 84

Cr.

By Cash paid for Cloth and Clothing,	44 82
“ “ Fish,	34 12
“ “ Meat,	51 95
“ “ Bread,	16 25
“ “ Medicines,	17 05
“ “ Grain,	13 51
“ “ Vinegar,	8 09
“ “ Freight and Car Fare,	18 71
“ “ Labor,	132 54
“ “ Hard Ware,	8 97
“ “ Sundries,	7 50
“ “ Boots and Shoes,	39 76
“ “ Farming Tools,	8 53
“ “ School Books,	1 23
	<hr/>
Amount carried forward,	403 03

<i>Amount brought forward,</i>		403 03
By Cash paid to Paupers,		5 75
" for Seeds,		5 38
" " Shote,		8 00
" " Groceries,		11 09
" " Lime,		3 12
" " Ice,		6 00
" " Blacksmithing,		1 72
" " Cheese,		4 02
" " Oxen,		145 00
" " Glass and Putty,		1 08
" " E. Hussey,		15 07
" " J. W. Merriam,		4 62
" " W. & J. Poor,		14 00
" " Enoch Frye 3d,		13 32
" " Samuel Osgood,		9 50
" " Henry Burt,		1 80
" " Wm. Barnett,		3 69
" " D. L. Trow,		10 50
" " Notes and Bills unpaid,		58 48
" " Cash to Balance,		157 67
		<hr/>
		\$882 84

EXPENSES

OTHER THAN THE ORDINARY EXPENDITURES OF THE TOWN.

		<i>Andover.</i>	<i>N. Andover.</i>
State Tax,	\$3222 00	\$1964 60	\$1257 40
County Tax,	5370 00	3274 33	2095 67
Air Line Road,	5337 78	3254 69	2083 09
	<hr/>	<hr/>	<hr/>
	\$13929 78	\$8493 62	\$5436 16

REPORT OF LIQUOR AGENCY.

*Town of Andover in account with H. W. Abbott, Town Agent.**Dr.*

To Cash paid the Town Treasurer for sales of Liquors in nine months from May 7, 1856, to Feb. 6, 1857,	\$695 39
" Liquors, etc., Stock on hand Feb. 17, 1857,	390 72
" Cash on hand,	32 85
	<hr/>
	\$1118 96

Cr.

By Wines and Liquors, etc., on hand, received from former Agent as per Invoice,	\$356 45
" Cash received of the Town to pay for Liquors bought at sundry times, as per bills rendered,	473 97
" Cash received of the Town to pay Freight and sundry charges as per bills rendered,	15 76
" Amount of Bill of A. S. Mansfield,	94 30
" Freight bill, etc.,	1 87
	<hr/>
	\$942 35
Compensation of Agent,	112 50
Net profit,	64 11
	<hr/>
	\$1118 96

TREASURER'S

<i>Dr.</i>	<i>Town of Andover in Cash Account</i>	
To	Cash paid for recording deed from N. Andover,	\$ 75
"	" " Selectmen of 1855, for taking State	
	Census,	88 00
"	" " North Andover as per agreement of	
	Com. of division,	6500 00
"	" " North Andover, Interest on bond,	345 28
"	" " Andover Bank for money hired,	7700 00
"	" " " " Int. on " "	60 74
"	" " Sundry individuals " "	2310 00
"	" " " " Int. on " "	494 85
"	" " North Andover their proportion of	
	Joint Account, No. 2,	226 52
"	" " Treas. of Essex County for Air Line	
	Road,	5337 78
"	" " Treasurer, \$50 00. Selectmen and	
	Auditors, \$19 00,	69 00
"	" " on Selectmen's Orders,	9301 52
"	" " " Overseers of the Poor, Orders,	2880 60
"	Balance taxes due, R. S. Morton, 1855,*	280 52
"	" " " " Jonas Holt, 1856,	1301 29
"	" " Cash in Treasurers' hands,	5587 19
		<hr/>
		\$42484 04

* Paid Feb. 24.

ACCOUNT.

<i>with Edward Taylor, Town Treasurer.</i>		<i>Cr.</i>
By Cash rec'd of H. W. Abbott, late Treasurer,	\$1786	88
" " due from Hermon Phelps, collector of tax for 1855,		717 47
" " due from R. S. Morton, collector of tax for 1855,		480 52
" " rec'd of Benj. Jenkins, poll tax for 1855,		1 50
" " " Peter Temple, map of the Town,		25
" " " " " rent of house,		36 00
" " " State Treasurer for taking census in 1855,		88 00
" " " State Treasurer, School Fund,		196 83
" " " " " Pauper account,		2 50
" " " Town of East Hampton, Judg- ment, 734 47, Int. 2 45,		736 92
" " " North Andover their proportion of debt and bills paid on joint act., as per account No. 1,		2812 03
" " " N. Andover prop. Air Line Road,		2083 09
" " " " " State Tax,		1257 40
" " " " " County Tax,		2095 67
" " " " " Int. on "		1 05
" " " " " for support of paupers,		355 50
" " " " " Henry Symonds, at Hospital,		47 76
" " " City of Salem support of pauper,		15 00
" " " " Lawrence " "		19 00
" " " Liquor Agent,		994 88
" " " Andover Bank, hired,		7700 00
" " " Sundry Individuals, "		9410 00
" " for High School fixtures, 63 00, Stove, 3 00,		66 00
" Assessors Order for Taxes committed to Jonas Holt, collector,		11579 79
		<hr/> \$42484 04

PUNCHARD FREE SCHOOL.

To the Town of Andover:—

The undersigned, Trustees of the Punchard Free School, pursuant to the requirement contained in the Fifth section of their Act of Incorporation, herewith render their Annual Account of the condition of the Fund and of the Receipts and Expenditures thereof, for the year ending Feb. 1, 1857.

Amount of Fund, as per last Report,		\$45,922 09
Interest received since last Report,	2,910 43	
Proceeds of Grass, sold in 1855,	30 00	
“ “ 1856,	35 00	
Cash received for Pasturage,	2 50	
	<hr/>	2,977 93
		<hr/>
		\$48,900 02

Expenditures.

Cash paid Abbott & Clement, on Building Contract,	\$4,280 00
“ M. Foster, Jr., Treasurer's Salary,	100 00
“ M. Foster, Jr., acc. for Sundry Items of Cash paid out,	40 14
“ for Insurance,	336 00
“ James K. Barker, for Surveys,	85 00
“ Teachers, viz. N. M. Belden,	800 00
“ “ Mary P. Hazen,	100 00
“ “ Ellen E. Peabody	100 00
“ W. H. Boardman, on Contract,	241 00
“ G. W. De Wolf, Lightning Conductors,	37 00
“ Patrick Riley, labor,	27 00
“ Damrell & Moore, printing,	16 25
“ B. & M. Railroad, freight bills,	39 12
“ Wm. Callahan, blasting, etc.,	107 69
“ John Stevens, Plans and costs,	835 13
	<hr/>
Amount carried forward,	7144 33

<i>Amount brought forward,</i>	7,144	83
Cash paid for Coal,	147	32
" S. Smith, School Furniture,	104	00
" W. O. Haskell, Settees for Hall,	783	36
" Bill for Grading,	422	56
" A. Wilbur, school slates,	55	50
" T. Groom & Co., stationery,	15	62
" F. Symonds, labor and teams,	79	00
" Music at Dedication,	35	00
" Hart. B. Abbott, labor and teams,	16	32
" John Ragan, labor,	15	00
" Dodge & Beard, sundries,	19	67
" Henry J. Gray, for wood,	10	21
" Sundry small accounts,	41	33
		<hr/>
		8,889 72
		<hr/>
Balance,		\$40,010 30

Investments.

There is invested, in Mortgages on Real Estate
and other valid Securities, bearing interest,
the sum of forty thousand dollars, \$40,000 00

The Balance of ten dollars and 30-100
is deposited, to their credit, in
Andover Bank,

10 30

\$40,010 30

Andover, February, 1857.

Respectfully submitted,

SAMUEL FULLER,
GEORGE MOORE,
JAMES H. MERRILL,
MOSES FOSTER, JR.,

NATHAN FRYE,
N. W. HAZEN,
JACOB CHICKERING,
JOSEPH SHATTUCK.

LIABILITIES OF THE TOWN.

Notes payable to sundry individuals and Cor- porations,	* \$13,650 00
Due School Districts, balance of School money,	1,192 24
“ “ “ repairs and building,	543 64
Outstanding Order,	2 05
	<hr/>
	\$15,387 93

ASSETS.

Balance of Taxes due from Collectors, viz.:	
R. S. Morton, tax of 1855,	† \$480 52
Jonas Holt, tax of 1856,	1,301 29
Cash in hands of Treasurer,	5,587 19
	<hr/>
	7,369 00

Showing the Debt of the Town to be \$8,018 93

* \$2,500 paid, Feb. 21.

† Paid Feb. 24.

The undersigned, having carefully examined the foregoing accounts, and finding them correct and well vouched, present their Report to the Town, for its acceptance. In auditing the books, they were glad to find an improvement in the method of keeping them. They would however respectfully suggest that a still further improvement might be made, by the more minute classification of the different items of expenditure, in conformity to the recommendation of the Committee appointed by the town to confer with the Selectmen upon this subject, thereby simplifying in a still greater degree the several accounts, and affording greater facility of reference to any particular item of expenditure.

A. J. GOULD,	} <i>Auditors.</i>
JOHN FLINT,	
ENOCH FRYE 3d,	

REPORT

OF THE COMMITTEE ON KEEPING THE TOWN ACCOUNTS.

To the Gentlemen Selectmen and Overseers of the Town of Andover :

THE subscribers having been chosen by the Town a committee to consider and propose to the Selectmen and Overseers of the Poor a System whereby their Accounts with the Town shall present distinctively the state of each division of expenditure and liability, with such changes in the mode now in practice as may be deemed desirable, do hereby recommend as follows :—

That *all* Orders drawn by the Selectmen be entered in a Book, as now kept by them ; and that the same be posted to a Ledger, under the following heads :

A separate account with *each* School District, showing the amount appropriated to them for schooling, and the amount paid to them for the same. Also showing what amount belongs to them for building and repairs of School-house.

TAXES REASSESSIBLE.

Under this head will be posted all Orders on the Town Treasurer given to Highway Surveyors for taxes on their list returned by them *not* worked.

TAXES REMITTED.

This to include all Remittance and Abatement of taxes.

HIGHWAY SURVEYORS' OVERWORK.

This to include all work done by Surveyors without orders from the Selectmen, removing snow, repair of roads, etc.

NEW ROADS.

This to include all new roads ; also the widening and straightening of old ones, by order of the County Commissioners, or by vote of the Town.

FIRE DEPARTMENT.

This to include all of the expense of Engines, with their fixtures, pay of men, and every expense relative to them.

SPECIAL APPROPRIATIONS.

This includes sums expended by order of the Selectmen (not voted by the Town), for repairs of roads and bridges, and for all specific sums expended by them, whatever.

LIQUOR AGENCY.

The books to show the quantity of each kind of liquor bought, and the cost of the same ; also to show, in one quantity, the whole amount sold of each kind, and the price obtained for the same.

SERVICES OF OFFICERS

Includes the pay of all Town Officers and Committees chosen by the Town, Collectors of Taxes, Constable Services, etc.

MISCELLANEOUS EXPENSE.

This to include all other expenses not properly coming under either of the above heads.

OVERSEERS OF THE POOR.

That all Orders drawn by the Overseers be entered in a book, as now kept by them, and that the same be posted to a Ledger, under the following heads : —

EXPENSE OF ALMSHOUSE.

This to include all expense of Almshouse, with Medical Attendance, funeral expense, etc.

RELIEF OUT OF ALMSHOUSE

Includes all assistance to individuals out of Almshouse, in this town, with Medical Attendance, funeral expenses, etc.

PAID TO CITIES AND TOWNS

Includes all expenses of the Poor, paid to other cities and towns, for their support.

STATE AND OTHER TOWN AND CITY PAUPERS

To include all expense of Poor which is to be repaid to Andover.

INCIDENTAL EXPENSE

Includes Repairs of Almshouse, and all other expenses not properly coming under one of the above heads.

Andover, June 13, 1856.

JOHN FLINT,	}	<i>Committee.</i>
F. COGSWELL,		
EDWARD TAYLOR,		

